

judgment or decree, to be paid by the county or city to which the list may be furnished. In all cases of the renewals of judgments by *scire facias*, the said clerks shall return the date of the first and also of the original judgment, and the same judgment shall not be taxed twice at the same time by the county commissioners or appeal tax court.

P. G. L., (1860,) art. 81, sec. 10. 1847, ch. 266, sec. 13. 1874, ch. 483, sec. 8.

9. The several registers of wills in this State shall annually, on or before the first day of March, return to the county commissioners or appeal tax court, a summary account of all property that shall appear by the records of the several orphans' courts to be in the hands of each executor, administrator or guardian as such; and all such property, if not before assessed, shall then be assessed; and every executor, administrator or guardian shall be liable to pay the taxes levied thereon, and shall be allowed therefor by the orphans' court in his accounts; and the said register, for the duties imposed by this section, shall be allowed such compensation as the county commissioners or appeal tax court may deem proper. Any clerk or register failing to perform the duties imposed by this and the preceding section shall be guilty of a misdemeanor, and shall be liable to indictment, and on conviction shall be fined not exceeding one hundred dollars.

Bonaparte v. State, 63 Md 473.

Ibid. sec. 11. 1847, ch. 266, sec. 14. 1874, ch. 483, sec. 9.

10. In all cases where discoveries of assessable property are made by the collectors, county commissioners or appeal tax court of Baltimore city, either from the returns of clerks, registers or assessors, or in any other way, the said county commissioners or appeal tax court shall assess the same and add the same to the amount on which taxes are to be levied.

Ibid sec. 12. 1841, ch. 23, sec. 37. 1874, ch. 483, sec. 10.

11. The commissioner of the land office shall annually, between the first day of January and the first day of March, make out and transmit through mail to the county commissioners, or to the mayor of the city of Baltimore, to be laid before the appeal tax court, a list of all certificates which have become ready for